

## Cash and Investments Disclosure - Form A

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

### A. General Disclosure

- (1) During the fiscal year, has there been a change in the types of deposits or investments your agency is authorized, by legal or contractual provisions, to carry?

No \_\_\_\_\_ Yes \_\_\_\_\_ (If yes, attach a description of the changes.)

- (2) Did your agency have any significant or recurring violations of legal or contractual provisions for deposits with financial institutions and investments during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ (If yes, attach a description of the violations.)

- (3) During the fiscal year, did your agency have investing situations that resulted in significantly greater relative credit risk than that existing as of fiscal year end?

No \_\_\_\_\_ Yes \_\_\_\_\_ (If yes, attach a description of the situations.)

- (4) Provide a list of financial institutions where any funds under the control of your agency are deposited. Also, report the number of accounts at each institution. Be sure to include all petty cash accounts, local funds, and lock box accounts (i.e., any account where money is deposited outside the state treasury).

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- (5) If your agency has \$500,000 or more on deposit at any one financial institution, provide the name of the institution and the amount. **Note:** Deposits include demand deposits, money market deposit accounts, time certificates of deposits, and savings deposits.

_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____

- (6) If your agency has entered into any agreements which commit the state, upon request, to make additional investment purchases, provide a listing of the unfunded investment commitments by type of investment.

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## Cash and Investments Disclosure - Form A - continued

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

(7) Did your agency engage in securities lending activities during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information:

- a. Legal and contractual authorization for use of securities lending transactions and any significant violations of these provisions;
- b. General description of securities lending transactions during the fiscal year including the types of securities lent, the types of collateral received, whether the government has the ability to pledge or sell collateral securities without a borrower default, the amount by which the value of the collateral provided is required to exceed the value of the underlying securities, any restrictions on the amount of the loans that can be made, and any indemnification provided to the agency by its securities lending agent;
- c. Carrying amount and fair value of underlying securities as of fiscal year end;
- d. Whether the maturities of the investments made with cash collateral generally match the maturities of the securities on loan, as well as the extent of such matching at fiscal year end;
- e. The amount of credit risk, if any, related to the securities lending transactions; and
- f. The amount of any losses on securities lending transactions during the period resulting from default of a borrower or lending agent and any amounts recovered from prior period losses.

(8) Did your agency engage in reverse repurchase agreements during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information:

- a. Legal and contractual authorization for use of reverse repurchase agreements and any significant violations of these provisions;
- b. Reverse repurchase agreements as of fiscal year end, including the credit risk related to the agreements;
- c. Whether the maturities of the investments made with the proceeds of reverse repurchase agreements generally are matched to the maturities of the agreements during the fiscal year, as well as the extent of such matching as of year end; and
- d. Losses, if any, recognized during the fiscal year due to default by counterparties to reverse repurchase agreements and any amounts recovered from prior period losses.

## Cash and Investments Disclosure - Form A - continued

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

(9) Did your agency invest in derivatives during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information:

- a. Legal and contractual authorization for use of derivatives and any significant violations of these provisions;
- b. The nature of the derivatives used, held, or written during the fiscal year and the reasons for entering into them; and
- c. The amount of credit risk, market risk, and legal risk related to derivative transactions to the extent that these risks are above and beyond the risks that are otherwise apparent in agency disclosures of investment activities and balances.

(10) Provide the following information related to investment valuation:

- a. The methods and significant assumptions used to estimate the fair value of investments, if that fair value is based on other than quoted market prices;
- b. The policy for determining which investments, if any, are reported at amortized cost.

(11) Did your agency invest pension funds during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, please provide the following information:

- a. Fiscal year end balances of investments by type for each pension plan; and
- b. Detail as to investments of any commercial or industrial organization whose fair value equals 5 percent or more of an individual plan's net assets available for benefits.

## Cash and Investments Disclosure - Form A - continued

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

Account Title \_\_\_\_\_ Account Code \_\_\_\_\_

### **B. Cash on Hand and in Bank by GL Code**

- (1) Cash in Bank - (expressed in thousands) (GL Code 1110):

<b>Balance per bank</b> at June 30, 20__:		<u>Total</u>
FDIC Insured (first \$100,000)	\$ _____	
PDPC Collateralized	_____	
Uninsured/Uncollateralized	_____	
<b>Total per bank</b>		\$ _____
<b>Balance per AFRS Report # MWP150A,</b> at fiscal year end (GL Code 1110)		\$ _____

- (2) Undeposited Local Cash - (expressed in thousands) (GL Code 1120):

		<u>Total</u>
<b>Balance on hand</b> at June 30, 20__:		\$ _____
<b>Balance per AFRS Report # MWP150A,</b> at fiscal year end (GL Code 1120)		\$ _____

- (3) Petty Cash - (expressed in thousands) (GL Code 1130):  
(only if \$1,000, or greater, for the account)

<b>Balance on hand and per bank</b> at June 30, 20__:		<u>Total</u>
Cash on Hand	\$ _____	
FDIC Insured (first \$100,000)	_____	
PDPC Collateralized	_____	
Uninsured/Uncollateralized	_____	
<b>Total on hand and per bank</b>		\$ _____
<b>Balance per AFRS Report # MWP150A,</b> at fiscal year end (GL Code 1130)		\$ _____

## Cash and Investments Disclosure - Form A - continued

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

Account Title \_\_\_\_\_ Account Code \_\_\_\_\_

- (4) Cash and Investments with Escrow Agents and Trustees - (expressed in thousands)  
(GL Code 1140):

<b>Balance per bank</b> at June 30, 20__:		<u>Total</u>
FDIC Insured (first \$100,000)	\$ _____	
PDPC Collateralized	_____	
Uninsured/Uncollateralized	_____	
<b>Total per bank</b>		\$ _____
<b>Balance per AFRS Report # MWP150A,</b> at fiscal year end (GL Code 1140)		\$ _____

- (5) Cash with Fiscal Agents - (expressed in thousands) (GL Code 1150):

<b>Balance per bank</b> at June 30, 20__:		<u>Total</u>
FDIC Insured (first \$100,000)	\$ _____	
PDPC Collateralized	_____	
Uninsured/Uncollateralized	_____	
<b>Total per bank</b>		\$ _____
<b>Balance per AFRS Report # MWP150A,</b> at fiscal year end (GL Code 1150)		\$ _____

### C. Certificates of Deposit Disclosure - (expressed in thousands)

Complete the following if your agency has reported non-negotiable Certificates of Deposit in  
GL Codes 1110, 1140, 1150, 1205, 1209, or 1210:

Total non-negotiable Certificates of Deposit reported	FDIC Insured (first \$100,000 per Institution or TIN)	PDPC Collateralized	Uninsured/ Uncollateralized
GL Code 1110	\$ _____	\$ _____	\$ _____
GL Code 1140	_____	_____	_____
GL Code 1150	_____	_____	_____
GL Code 1205 *	_____	_____	_____
GL Code 1209 *	_____	_____	_____
GL Code 1210 *	_____	_____	_____
<b>TOTAL</b>	\$ _____	\$ _____	\$ _____

\* = The sum of these three G/L codes should trace to and equal what you report on Disclosure Form A, Part D, at the end of the non-transferable investment section.

## Cash and Investments Disclosure - Form A - continued

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

Account Title \_\_\_\_\_ Account Code \_\_\_\_\_

### **D. Investment Disclosure** - (expressed in thousands)

List, by investment type, the carrying amounts and market values of investments at fiscal year end, classified into three risk categories as defined following this table.\*

	Carrying Amount Category*			Total Carrying Amount	Fair Value
<u>Transferable Investment Types</u>	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. Treasury securities:					
Bills	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Notes and bonds	_____	_____	_____	_____	_____
Zero coupon bonds	_____	_____	_____	_____	_____
Other treasury securities	_____	_____	_____	_____	_____
U.S. Agency securities:	_____	_____	_____	_____	_____
Zero coupon bonds	_____	_____	_____	_____	_____
Collateralized mort oblig	_____	_____	_____	_____	_____
Other mortgage backs	_____	_____	_____	_____	_____
Variable rate notes	_____	_____	_____	_____	_____
Discount notes	_____	_____	_____	_____	_____
Other agency securities	_____	_____	_____	_____	_____
Private/Corporate securities:	_____	_____	_____	_____	_____
Corporate bonds-domestic	_____	_____	_____	_____	_____
Corporate bonds-foreign	_____	_____	_____	_____	_____
Corporate stocks-domestic	_____	_____	_____	_____	_____
Corporate stocks-foreign	_____	_____	_____	_____	_____
Collateralized mort oblig	_____	_____	_____	_____	_____
Other mort backs	_____	_____	_____	_____	_____
Variable rate notes	_____	_____	_____	_____	_____
Other private/corporate securities	_____	_____	_____	_____	_____
Municipal bonds	_____	_____	_____	_____	_____
Govt securities- foreign	_____	_____	_____	_____	_____
Repurchase agreements	_____	_____	_____	_____	_____
Asset backed securities	_____	_____	_____	_____	_____
Commercial paper	_____	_____	_____	_____	_____
Bankers' acceptances	_____	_____	_____	_____	_____

Continued on next page

Negotiable Certificates of Deposit (SIB only)	_____					
Other:	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
<b>Subtotal transferable investments</b>	_____	_____	_____	_____	_____	_____

**Non-transferable Investment Types**

Mutual funds		_____	_____
Leveraged buy-outs		_____	_____
Mortgages		_____	_____
Real estate		_____	_____
Venture capital		_____	_____
Guaranteed investment contracts		_____	_____
Money Market Funds (short term investment funds)		_____	_____
Investments held by broker dealers under reverse repurch agreements:			
U.S. government securities		_____	_____
U.S. instrumentality securities		_____	_____
Other		_____	_____
Investments held by broker dealers under securities lending program:		_____	_____
U.S. government securities		_____	_____
U.S. agency securities		_____	_____
Other		_____	_____
Other Non-Transferable investment types		_____	_____

<b>Subtotal Transferable and Non-transferable Investment Types</b>	_____	<b>\$</b> _____
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<b>Certificates of Deposit – only those in G/L 1205, 1209, 1210 (non-negotiable, time deposits with financial institutions)</b>	_____
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<b>Total Investments**</b>	<b>\$</b> _____ <b>**</b>
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\*\* Total Investments are to agree with the Reconciliation Table on the following page.

## Cash and Investments Disclosure - Form A - continued

### Reconciliation of Investment Disclosure to AFRS:

Total reported by your agency per AFRS Report #MWP150A:

GL Code 1205	\$ _____
GL Code 1209	_____
GL Code 1210	_____
GL Code 1215, 1216, 1220, 1230, and 1280	_____

Total Carrying Amount	\$ _____**
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\*\*This total is to agree with the Total Carrying Amount of investments on the preceding table. On the two columns, any differences between Carrying Amount and Fair Value will be due to valuation of certain investments carried at cost or amortized cost. Otherwise the two columns should agree to each other, and to the amounts recorded in AFRS.

\*Classify investments per GASB Statement 3 into the following three risk categories:

**Category 1** - Insured or registered, or securities held by the agency or its agent in the agency's name.

**Category 2** - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the agency's name.

**Category 3** - Uninsured and unregistered, with securities held by the counterparty, or its trust department or agent, but not in the agency's name.